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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



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## News for Immediate Release

Nov. 17, 2021

### **Auditor General DeFoor Releases Audits of Volunteer Firefighters' Relief Associations in 12 Counties**

**HARRISBURG** – Auditor General Timothy L. DeFoor today announced the release of audit reports for 13 volunteer firefighters' relief associations (VFRAs) in 12 counties.

“Our audits make sure our dedicated volunteer firefighters have the support they need to keep Pennsylvania’s citizens and communities safe,” DeFoor said, applauding seven VFRAs for having no audit findings.

The Department of the Auditor General [distributes state aid](#) for VFRAs and audits how they use the funds, which are generated by a 2 percent tax on fire insurance policies sold in Pennsylvania by out-of-state companies.

This year, \$54 million went to 2,517 municipalities for distribution to VFRAs to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

VFRAs that do not comply with applicable state laws, contracts, bylaws and administrative procedures risk having future state aid withheld. Relief associations are separate legal entities from the fire departments they support.

Audit reports are available online using the links provided below, or at [www.PaAuditor.gov/audit-reports](http://www.PaAuditor.gov/audit-reports).

#### **Allegheny County**

[Fox Chapel Volunteer Firefighters' Relief Association](#) – No findings.

#### **Berks County**

[Monarch Volunteer Firemen's Relief Association](#) – No findings.

#### **Centre County**

[Mountain Top Firemen's Relief Association](#) – Finding: Failure to monitor investment activity.

#### **Delaware County**

[Swarthmore Fire and Protective Relief Association](#) – Four findings: Undocumented expenditures totaling \$14,355. Unauthorized expenditures totaling \$1,412. Failure to secure ownership interest in jointly purchased vehicle. Failure to maintain a complete and accurate equipment roster.

## **Erie County**

[West Lake Firemen's Relief Association](#) – Two findings: Unauthorized expenditures totaling \$9,394. Undocumented expenditures totaling \$1,063. Observation: The VFRA closed a petty cash account after auditors were unable to determine if all expenditures were for association business.

## **Fulton County**

[McConnellsburg Firemen's Relief Association](#) – Two findings involving noncompliance with prior audit recommendations: Inadequate association bylaws; failure to conduct annual equipment inventories.

## **Lancaster County**

[Volunteer Fireman's Relief Association of Brecknock Township](#) – No findings.

[Salisbury Township Fire Co. #1 Relief Association](#) – No findings.

## **Mercer County**

[Stoneboro Volunteer Fire Company Relief Association](#) – No findings.

## **Pike County**

[Lackawaxen Township Volunteer Firemen's Relief Association](#) – Finding: Inadequate signatory authority; not all checks contained the signatures of two association officers.

## **Potter County**

[Coudersport Firemen's Relief Association](#) – Finding: Inappropriate titling of rescue vehicle.

## **Westmoreland County**

[Southwest Greensburg Volunteer Firemen's Relief Association](#) – No findings.

## **York County**

[Springettsbury Township Volunteer Firefighter's Relief Association](#) – No findings.

Learn more about the Department of the Auditor General online at [www.PaAuditor.gov](http://www.PaAuditor.gov).

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